



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LENA MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 EAST MAIN STREET
P.O. BOX 176
LENA, WI 54139-0176

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LENA MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

When was utility organized? 12/17/1946**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANET RAGEN**Title:** CLERK-TREASURER**Office Address:**

117 EAST MAIN STREET

P.O. BOX 176

LENA, WI 54139-0176

Telephone: (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID MACCOUX CPA**Title:** MANAGER**Office Address:** SCHENCK & ASSOCIATES SC

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300 EXT 114**Fax Number:** (920) 435 - 8227**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID MACCOUX CPA**Title:** MANAGER**Office Address:** SCHENCK & ASSOCIATES SC
200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 455 - 4300 EXT 114**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/1/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: CORY MARQUARDT**Title:** SUPERINTENDENT**Office Address:**
117 EAST MAIN STREET
P.O. BOX 176
LENA, WI 54139-0176**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:**

Name: JANET RAGEN**Title:** CLERK-TREASURER**Office Address:**
117 EAST MAIN STREET
P.O. BOX 176
LENA, WI 54139-0176**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:**

Name: LARRY SHALLOW**Title:** WASTEWATER TREATMENT OPERATOR**Office Address:**
117 EAST MAIN STREET
P.O. BOX 176
LENA, WI 54139-0176**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

RAYMOND DEMMITH

RICHARD GLIME

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

DON GRAFF
RAYNE LE FAVE
CRAIG LE FEBRE

Is sewer service provided by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	75,273	76,544	1
Operating Expenses:			
Operation and Maintenance Expense (401)	49,366	37,370	2
Depreciation Expense (403)	26,596	17,089	3
Amortization Expense (404)	0	0	4
Taxes (408)	7,812	7,085	5
Total Operating Expenses	83,774	61,544	
Net Operating Income	(8,501)	15,000	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(8,501)	15,000	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	16,975	19,924	9
Miscellaneous Nonoperating Income (421)	5,029	29,284	10
Total Other Income	22,004	49,208	
Total Income	13,503	64,208	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,503	64,208	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,762	27,403	13
Amortization of Debt Discount and Expense (428)	4,060	4,920	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,219	437	16
Other Interest Expense (431)	827	3,793	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	30,868	36,553	
Net Income	(17,365)	27,655	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	206,159	185,853	19
Balance Transferred from Income (433)	(17,365)	27,655	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	7,349	22
Appropriations of Surplus--Debit (436)	4,681	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	184,113	206,159	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	16,975	4
Total (Acct. 419):	16,975	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER UTILITY ACTIVITY	5,029	5
Total (Acct. 421):	5,029	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	4,681	10
Total (Acct. 436)--Debit:	4,681	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	75,273	0	0	0	75,273	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	75,273	0	0	0	75,273	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,307,649	1,297,309	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	103,470	76,937	2
Net Utility Plant	1,204,179	1,220,372	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,460,863	2,456,001	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	750,585	677,748	4
Net Nonutility Property	1,710,278	1,778,253	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,748	0	6
Special Funds (125)	135,312	265,071	7
Total Other Property and Investments	1,855,338	2,043,324	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,759	19,655	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,540	16,038	11
Other Accounts Receivable (143)	24,486	26,463	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	671	12,457	14
Materials and Supplies (150)	2,000	2,750	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	59,456	77,363	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,435	3,895	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,435	3,895	
Total Assets and Other Debits	3,125,408	3,344,954	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	114,882	114,882	21
Appropriated Earned Surplus (215)	135,312	130,631	22
Unappropriated Earned Surplus (216)	184,113	206,159	23
Total Proprietary Capital	434,307	451,672	
LONG-TERM DEBT			
Bonds (221)	0	675,000	24
Advances from Municipality (223)	255,000	43,201	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	255,000	718,201	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,674	53,695	28
Payables to Municipality (233)	35,000	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	6,205	6,205	31
Interest Accrued (237)	3,143	6,262	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	49,022	66,162	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,387,079	2,108,919	38
Total Liabilities and Other Credits	3,125,408	3,344,954	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,307,649	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,307,649	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	103,470	0	0	0	9
Total Accumulated Provision	103,470	0	0	0	
Net Utility Plant	1,204,179	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	76,937				76,937	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,596				26,596	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	666				666	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	27,262	0	0	0	27,262	13
Debits during year						14
Book cost of plant retired	520				520	15
Cost of removal	209				209	16
Other debits (specify):						17
					0	18
Total debits	729	0	0	0	729	19
Balance End of Year	103,470	0	0	0	103,470	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,456,001	4,862		2,460,863	1
Other (specify):					
Construction in progress	0			0	2
Total Nonutility Property (121)	2,456,001	4,862	0	2,460,863	
Less accum. prov. depr. & amort. (122)	677,748	72,837		750,585	3
Net Nonutility Property	1,778,253	(67,975)	0	1,710,278	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,280	1,750	2
Sewer utility	720	1,000	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,000	2,750	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Unamortized Debt Discount	4,060	428	6,435	1
Total			6,435	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	114,882	1
Changes during year (explain):		2
Balance end of year	114,882	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 GENERAL OBLIGATION BONDS	10/01/1999	10/01/2009	5.25%	255,000	1
Total for Account 223				<u>255,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,205	1
Accruals:		
Charged water department expense	7,812	2
Charged electric department expense		3
Charged sewer department expense	196	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,008	
Taxes paid during year:		
County, state and local taxes	6,205	6
Social Security taxes	1,701	7
PSC Remainder Assessment	102	8
Other (explain):		
NONE		9
Total payments and other debits	8,008	
Balance end of year	6,205	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 BOND ANTICIPATION NOTE	5,976	22,762	28,738	0	1
Subtotal	5,976	22,762	28,738	0	
Advances from Municipality (223)					
1979 TRUST FUND	286	76	362	0	2
1999 GENERAL OBLIGATION BONDS		3,143	0	3,143	3
Subtotal	286	3,219	362	3,143	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
1992 BANK NOTE	0	827	827	0	5
Subtotal	0	827	827	0	
Total	6,262	26,808	29,927	3,143	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,012,877	0	0	1,096,042	0	2,108,919	1
Add credits during year:							
For Services	5,273			6,575		11,848	2
For Mains						0	3
Other (specify):							
SEWER PLANT CONTRIBUTION FROM LOCAL INDUSTRY				306,537		306,537	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANT				40,225		40,225	5
Balance End of Year	1,018,150	0	0	1,368,929	0	2,387,079	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	882,905			978,765		1,861,670	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	9,748	2
Total (Acct. 124):	9,748	
Special Funds (125):		
SEWAGE PLANT EQUIPMENT REPLACEMENT FUND	135,312	3
Total (Acct. 125):	135,312	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,540	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,540	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	24,486	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	24,486	
Receivables from Municipality (145):		
AMOUNTS DUE FROM VILLAGE FOR OPERATIONS	671	12
Total (Acct. 145):	671	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TEMPORARY CASH ADVANCE FROM VILLAGE	35,000	16
Total (Acct. 233):	35,000	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,302,479	0	0	0	1,302,479	1
Materials and Supplies	1,515	0	0	0	1,515	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	90,203	0	0	0	90,203	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,015,513	0	0	0	1,015,513	6
Other (specify):					0	7
Average Net Rate Base	198,278	0	0	0	198,278	
Net Operating Income	(8,501)	0	0	0	(8,501)	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.29%	N/A	N/A	N/A	-4.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	114,882	1
Appropriated Earned Surplus	132,971	2
Unappropriated Earned Surplus	195,136	3
Other (Specify):		4
Total Average Proprietary Capital	442,989	
Net Income		
Net Income	(17,365)	5
Percent Return on Proprietary Capital	-3.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The water utility submitted a water rate application during 1999. New water rates were approved by the PSC to begin 3/00.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Utility used surplus funds to retire the 12/1/92 bank note during 1999.

Identification and Ownership - Contacts (Page iv)

April 28, 2000

Ms. Janet Ragen, Clerk Treasurer
Lena Municipal Water & Sewer Utility
117 East Main Street
P.O. Box 176
Lena, WI 54139-0176

1999 Analytical Review DWCCA-3120-PJL

Dear Ms. Ragen:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted that the cost of the water meters reported as added during the year appears high when compared to the state wide average. Please provide copies of the invoices for those meters.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3120.doc

cc: Mr. Steve Marquardt

Reply received 5/11/99
Invoices provided.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		74,255	1
Total Sales of Water		74,255	
Other Operating Revenues			
Forfeited Discounts (470)		207	2
Other Water Revenues (474)		811	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,018	
Total Operating Revenues		75,273	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		28,585	5
General Operating Expenses (680-690)		20,781	6
Total Operation and Maintenance Expenses		49,366	
Other Operating Expenses			
Depreciation Expense (403)		26,596	7
Amortization Expense (404)			8
Taxes (408)		7,812	9
Total Other Operating Expenses		34,408	
Total Operating Expenses		83,774	
NET OPERATING INCOME		(8,501)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	199	10,458	17,572	4
Commercial	39	2,399	3,827	5
Industrial	6	70,476	33,379	6
Total Metered Sales to General Customers (461)	244	83,333	54,778	
Private Fire Protection Service (462)	1		420	7
Public Fire Protection Service (463)	1		17,165	8
Other Sales to Public Authorities (464)	7	1,276	1,892	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	253	84,609	74,255	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	16,530	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	635	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	17,165	
Forfeited Discounts (470):		
Customer late payment charges	207	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	207	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	763	7
Other (specify):		
RECONNECTION FEES	48	8
Total Other Water Revenues (474)	811	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,422	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,541	3
Chemicals (630)		4
Supplies and Expenses (640)	948	5
Repairs of Water Plant (650)	6,528	6
Transportation Expenses (660)	146	7
Total Plant Operation and Maintenance Expenses	28,585	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,049	8
Office Supplies and Expenses (681)	660	9
Outside Services Employed (682)	8,385	10
Insurance Expense (684)	1,200	11
Employees Pensions and Benefits (686)	1,634	12
Regulatory Commission Expenses (688)	610	13
Miscellaneous General Expenses (689)	243	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,781	
Total Operation and Maintenance Expenses	49,366	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		6,205	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		196	2
Net property tax equivalent		6,009	
Social Security		1,701	3
PSC Remainder Assessment		102	4
Other (specify): NONE			5
Total tax expense		7,812	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264182				3
County tax rate	mills		6.938968				4
Local tax rate	mills		6.886243				5
School tax rate	mills		13.114515				6
Voc. school tax rate	mills		1.777021				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.980929				10
Less: state credit	mills		1.965492				11
Net tax rate	mills		27.015437				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.886243				14
Combined School Tax Rate	mills		14.891536				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.777779				17
Total Tax Rate	mills		28.980929				18
Ratio of Local and School Tax to Total	dec.		0.751452				19
Total tax net of state credit	mills		27.015437				20
Net Local and School Tax Rate	mills		20.300806				21
Utility Plant, Jan. 1	\$	1,297,309	1,297,309				22
Materials & Supplies	\$	1,500	1,500				23
Subtotal	\$	1,298,809	1,298,809				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,298,809	1,298,809				26
Assessment Ratio	dec.		0.757100				27
Assessed Value	\$	983,328	983,328				28
Net Local & School Rate	mills		20.300806				29
Tax Equiv. Computed for Current Year	\$	19,962	19,962				30
Tax Equivalent per 1994 PSC Report	\$	6,205					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	6,205					32
Tax equiv. for current year (see note 6)	\$	6,205					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	364		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	48,691		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	49,055	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	9,354		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	121,200		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	130,554	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,447		23
Total Water Treatment Plant	12,447	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	82,410		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			364	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			48,691	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	49,055	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			9,354	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			121,200	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	130,554	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,447	23
Total Water Treatment Plant	0	0	12,447	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			82,410	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	506,679		26
Transmission and Distribution Mains (343)	402,400	1,871	27
Fire Mains (344)	0		28
Services (345)	49,886	4,523	29
Meters (346)	25,503	1,927	30
Hydrants (348)	26,241	1,164	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,093,219	9,485	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,445		36
Transportation Equipment (373)	4,532		37
Other General Equipment (379)	6,057	1,375	38
Other Tangible Property (390)	0		39
Total General Plant	12,034	1,375	
Total utility plant in service directly assignable	1,297,309	10,860	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,297,309	10,860	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			506,679	26
Transmission and Distribution Mains (343)			404,271	27
Fire Mains (344)			0	28
Services (345)			54,409	29
Meters (346)			27,430	30
Hydrants (348)	520		26,885	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	520	0	1,102,184	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,445	36
Transportation Equipment (373)			4,532	37
Other General Equipment (379)			7,432	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	13,409	
Total utility plant in service directly assignable	520	0	1,307,649	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	520	0	1,307,649	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,659	6,659	1
February			6,022	6,022	2
March			7,039	7,039	3
April			6,667	6,667	4
May			7,459	7,459	5
June			7,784	7,784	6
July			7,885	7,885	7
August			8,263	8,263	8
September			8,210	8,210	9
October			7,513	7,513	10
November			6,947	6,947	11
December			6,286	6,286	12
Total for year	0	0	86,734	86,734	
Less: Measured or estimated water used in main flushing and water treatment during year				480	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				86,254	16
Less: Water sold				84,609	17
Losses and unaccounted for				1,645	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				635	21
Date of maximum: 10/11/1999					22
Cause of maximum:					23
Use by Seputo Cheese					
Minimum gallons pumped by all methods in any one day during reporting year				125	24
Date of minimum: 11/25/1999					25
Total KWH used for pumping for the year				124,070	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	LENA	LENA		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	GOULD		5
Year Installed	1990	1994		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	275	830		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		10
Year Installed	1997	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1998		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	163		10
Total capacity in gallons	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	400	0	0	0	400	1
A	D	6.000	13,962	0	0	0	13,962	2
P	D	6.000	1,883	0	0	0	1,883	3
A	D	8.000	2,680	0	0	0	2,680	4
P	D	8.000	1,625	0	0	0	1,625	5
P	D	10.000	4,341	0	0	0	4,341	6
P	D	12.000	78	0	0	0	78	7
Total Within Municipality			24,969	0	0	0	24,969	
P	D	8.000	155	0	0	0	155	8
Total Outside of Municipality			155	0	0	0	155	
Total Utility			25,124	0	0	0	25,124	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	253	5	0	0	258	46	1
M	1.000	4	1	0	0	5		2
P	1.500	1	0	0	0	1		3
M	1.500	3	0	0	0	3		4
M	2.000	6	0	0	0	6		5
M	4.000	2	0	0	0	2		6
A	6.000	1	0	0	0	1		7
Total Utility		270	6	0	0	276	46	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	263	17	0	0	280	29	1
1.000	4	0	0	0	4	0	2
1.500	7	1	0	0	8	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
Total:	280	18	0	0	298	29	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	204	34	1	3	0	38	280	1
1.000	0	1	3	0	0	0	4	2
1.500	0	6	1	0	0	1	8	3
2.000	0	0	0	3	0	0	3	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	2	0	0	0	2	6
Total:	204	41	8	6	0	39	298	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	37	1	1		37	2
Total Fire Hydrants	37	1	1	0	37	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	37
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	41

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620: Well #1 is located in the Village Hall and only one electric meter measures electrical consumption of the Village Hall. In prior years, all electric bills were paid for by the Village's general fund. During 1999, a portion of these costs were allocated to the water utility.

Account 650: Electrical work on well #2 totaled \$3,748 in 1999.

Property Tax Equivalent (Water) (Page W-07)

The Village has authorized the tax equivalent to be frozen at \$6,205. The Village will evaluate this amount on an annual basis.

Water Utility Plant in Service (Page W-08)

Account 343: Final engineering bill on 1998 utility project.

Water Services (Page W-16)

The utility installed 2 services and billed these services based on rate schedule C2-1. The other services were installed by customers and the utility recorded at estimated cost. During 1999, deferred assessments from prior years were also recorded in contributed capital.

Meters (Page W-17)

Per letter from Schenck & Asso. received 5/11/00, 12 more 5/8" meters reported as added during the year & not in service. Schedule adjusted.
PJJL
